(10-P)

95

Previous references.

File No. ## of 03-04

1903.

Serial Nos. 1 — 2

(Sep. Revenue

Later references.

S.R. 96 of 03-04. Sl. 1-2. B.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 — 2.

Part B. for

SUBJECT.

Refund of the full value of a stamp paper, produced by Krishna Singh of Bangalore City, on which an application, renewal of license under the Arms Act was written, but which was refused by the Dt. Magte. as time limit and deduction of disc. do not apply to such cases.

Table of Contents.

Sl. 1. No. S. 42. dy. 11-7-03. From D.C. Bangalore.
Submitting a spoilt Stamp paper of the value of Rs. 20/- for refund of its value to the purchaser as delay in applying for refund was not due to any neglect on his part.

Sl. 2. No. Fl. 626-7 dy. 28-8-03. To D.C. Bangalore & the Comptr.
Stating that the refund of the value is allowed, and that no deduction need be made on account of discount.

Office of the Dewan of Mysore.

File No. (if any)

Directions.

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the line of margin.

Office Note. 1

Branch

Revenue

Subject

Letter no: 42 of 11.7.03 from the Dy Comr, Bangalore District, soliciting instructions as to whether the time limit and deduction on account of discount apply to cases where refund has to be made under Rule 12 of the Mysore Arms Rules.

Note.

On 21.5.02 one Krishna Singh of the Bangalore city purchased a Stamp paper of the value of ~~Rs~~ 20/-, wrote on it an application for the renewal of the currency of the license granted to him under the rules under the Mysore Arms Regulation, and presented it before the Dist Magte, Bangalore, who after enquiring into the bonafide nature of the applicant's transactions rejected the application. Subsequently after some correspondence the District Magte ordered that it was a fit case wherein the person may claim

make payment without deduction. How can the rules under the Arms Regulation override the provisions of the Stamp Regulations? Moreover I am not sure that they really propose to do so. May I have the Legal further opinion

21/8/03

The price of the stamp is the same fee, and not an item of revenue which the Stamp Regulations provides for. As Rule 12 of the Arms Rules does not say anything about discount, it seems to me that the full sum should be refunded. The refund is not really passed under any provn of the Stamps Regns.

H
21/8/03

To the Inland Revenue.

Rd 22-8-03

Thanks. I agree that where han't be refunded in the license fee - received up in cash, the application is supposed on a Scotch - Hence the wording of para 12 of the Rules - There is no question of special treatment - nor is any deduction required - I agree to the draft - H 25/8/03.

refund of the value of the stamp paper under rule 12 of the Mysore Arms Rules. After 7.7.03 the stamp paper was accordingly produced before the Dy Comr who, in recommending the refund claimed, solicits instructions as to whether the time limit and deduction on account of discount under the Mysore Stamp Regulation apply to this case.

D Copy put up.

As regards the application of the time limit such cases the Madras Board have ruled that the refunds directed by the Arms Act Rules are not subject to the limitations prescribed by the Stamp Act and a refund under the Arms Act can be granted although more than a year has elapsed.

Please see the last para at page 180 of Jagannatha Iyer's Stamp Act. (Contract put up as desired by the Secretary: please see paper with flag A).

Submitted for orders.

N.V. 14/8/03

N 14/8/03

The refund may be allowed

Specially Draft put up.

236/20-8-03

N 17/8/03 + The Dewan through the 2nd Councillor.

17/8/03

Submitted with draft.

I.W. 18/8/03 17/8/03

he can excuse the delay. But I cannot see how we can

make payment without deduction. How can the rules under the Arms Regulation override the provisions of the Stamp Regulation? Moreover I am not sure that they really intend to do so. May I have the Legal further opinion?

21/8/03

The price of the stamp is the license fee, and not an item of revenue which the Stamp Regulation provides for. As Rule 12 of the Arms Rules does not say anything about discount, it seems to me that the full sum should be refunded. The refund is not really passed under any provn of the Stamp Regn.

H M
21/8/03

To the ...

Rd 22-8-03.

Thanks. I agree that what has to be refunded is the license fee - duplicate of in cash, the application is supposed on a stamp - Hence the wording of para 12 of the Rules - There is no question of special treatment - nor is any deduction required - I agree to the draft - H 25/8/03.

submitted this Secy.

Through oversight I directed the issue of the draft & it has been issued. I am sorry for it. No body in this Office could point out the mistake made by me - May the draft be now submitted to Dewan for information

M
1/9/03

Sorry that this mistake should have occurred. As the order is however ~~for~~ one asg to rule, it ~~may be~~ is submitted to the Dewan for infn.

(I believe everybody in the Office may ~~fairly~~ be expected to know that no order can be issued without the Dewan's approval after going through ~~the~~ ~~Secretary~~ the Councillor. The Asst Secy has directed the issue by oversight in the press of work.)

12756/4-9-03

To the Dewan.

04371

4/9/3

7.IX.03

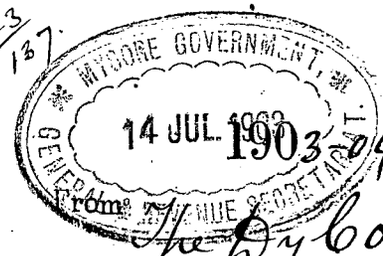
4/9/03

4/9/03

8/9/03 noted 11.dal.03

Subordinate note.
as V
14/8/03

123/137



Fl 83. 1

From The Dy Commissioner
Bangalore District.

To The Secretary to the Govt
of Mysore
Genl & Rev: Deptt

Dated 11th } July 1903
Despatched 13th
Received

Subl Serial No. 1

General No.
No. 42

Enclosure No. one stamp
paper 8

Submits a spoilt stamp paper of the value of Rs 20/- for sanction of refund of its value to the purchaser. As delay in applying for refund was not due to any neglect on his part.

Read
R
13.7.03
Rec'd 17/7/03
Subl Branch.

Please put up a copy of the Rules ~~of~~ under the Mysore Arms Regulation. as V
If so ask the Genl Record 17/7/03
We don't keep Copies. Subl 17/7/03.

MGCPB—50 reams—6-12-02.

2.

Bangalore District.
Deputy Commissioner's Office
Bangalore 11th July 1903.

S No. 42
re
13

From,

H. H. Sparkes Esq:
Dy Commissioner
Bangalore District.

To

H. V. Nanjundayya Esq M.A. M.L.
Secretary to the Government of Mysore
General & Revenue Departments,

Sir,

With reference to the enclosed spoiled stamp paper of the value of Rs 20/- I have the honor to state that, it was produced before the District Magistrate by the purchaser on the date of its purchase, viz: 21st May 1902, for obtaining a license under the Arms Regulation. After enquiring into the bona-fide nature of the purchaser's transactions, the District Magistrate refused to grant the license and after certain

certain correspondence, however, ordered on 7th July 1903 that it was a fit case wherein the person may claim refund of the stamp value as the paper was of no more use to him. The stamp paper was therefore produced in the Deputy Commissioner's Office after 7th July 1903. As the delay in applying for refund was not due to any neglect on his part, I think that his prayer may be granted. I therefore request that the Government may be moved to sanction the refund of the enclosed stamp paper. This reference is made as I feel a doubt whether under Section 12 of the Rules published under the Mysore Arms Regulation, refunds can be granted irrespective of the provision made in such cases under the Stamp Act, as regards time and without subjecting the stamp papers to the discount of one annā in the rupee.

I have the honor to be,
Sir,
Your most obedient Servant

H H Sparkes
Dy Commissioner

HHS

Read

Letter no: S. 42 dy 11.7.03
from the Dy Comr, Bangalore
District.

Serial No. 2.

D

No: H: 626-78
28.8.03.
28

Order thereon.

One Krishna Singh
of the Bangalore city pur-
chased a stamp paper of
the value of Rs 20/- on 21.5.03,
wrote on it an application
for the renewal of the
license granted to him
in accordance with
~~under~~ the Rules under the
Mysore Arms Regulation,
and presented it before
the District Magistrate,
Bangalore, who after
enquiring into the bona-
fides ~~value~~ of the appli-
cants transactions refused
to grant his request. Sub-
sequently on 7.7.03 the
applicant was however
allowed to claim the re-

fund

5

refund of the value of the said Stamp paper under Rule 12 of the Mysore Stamp Rules, and it was accordingly produced before the Dy Commr after that date. In recommending the refund claimed the Dy Commr solicits instructions as to whether the relief may be granted without reference to the time limit and deduction on account of discount provided by the Stamp Regulation.

Submitted:

The refund is not very clear from the details of the claim, as to discount.

The refund is allowed as a special case. No deduction need be made on account of discount.

19/8/03 Secretary

19/8/03

The Dy Commr, Bangalore Dist,

returning the enclosure

The Accountant, Mysore &c.

Copy 21/8/03.